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From: [REDACTED]

Sent: Wednesday, February 24, 2016 8:54 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc: [REDACTED]

Subject: IRC section 6501(f)

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A Form 872 can be used to extend a period of limitation on assessment that is still open under section 6501(f), even if the normal three year period of limitation under section 6501(a) would otherwise have expired. There is no need to amend the form with additional language. The “kind of tax field” on the form should be filled out with income tax because the personal holding company tax is a type of income tax.

Please feel free to contact me with any questions or concerns.

Respectfully Yours,